

May 18, 2011

The Honorable James M. Peck
One Bowling Green – Courtroom 601
New York, NY 10004

Weil Gotshal & Manges, LLP 767 Fifth Avenue New York, NY 10153 Attn: Robert J. Lemons, Esq. & Mark Bernstein, Esq.

The Office of The United States Trustee Region 2
33 Whitehall Street – 21st Floor
New York, NY 10004
Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea Schwartz, Esq.

Re:

Lehman Brothers Holdings Inc. et al Debtors

United States Bankruptcy Court Southern district of New York

Creditor Name and Address: Marshall, Nikki A 12 Thomas Road Westport, CT 06880

Chapter 11 Case number 08-13555 (JPM) (Jointly Administered)

I am responding to the notice of hearing on the three hundred forty-second omnibus objection to the claims (employee-related claims). I am a pro se claimant. I reassert my claim for damages. I was issued this stock as a component of my compensation. Over the years, I had to pay ordinary income taxes on the original cost basis. I am out of pocket not only the losses on the shares but also the tax expense.

The debtor was a fiduciary of the corporation and they breached their fiduciary obligation by the fraudulent and complete mismanagement of the company. It is my understanding that general equity holders have received some form of compensation, yet employees who worked in good faith and have suffered damages have not. I object and find it unacceptable that the debtor should be exonerated from their fiduciary obligations.

Nikki Macshall

Home 203-222-9618

Cell 9Y7-520-5951

Nikkimarshall203@gmail.com

Unique id number- 5552508-40 Claim number